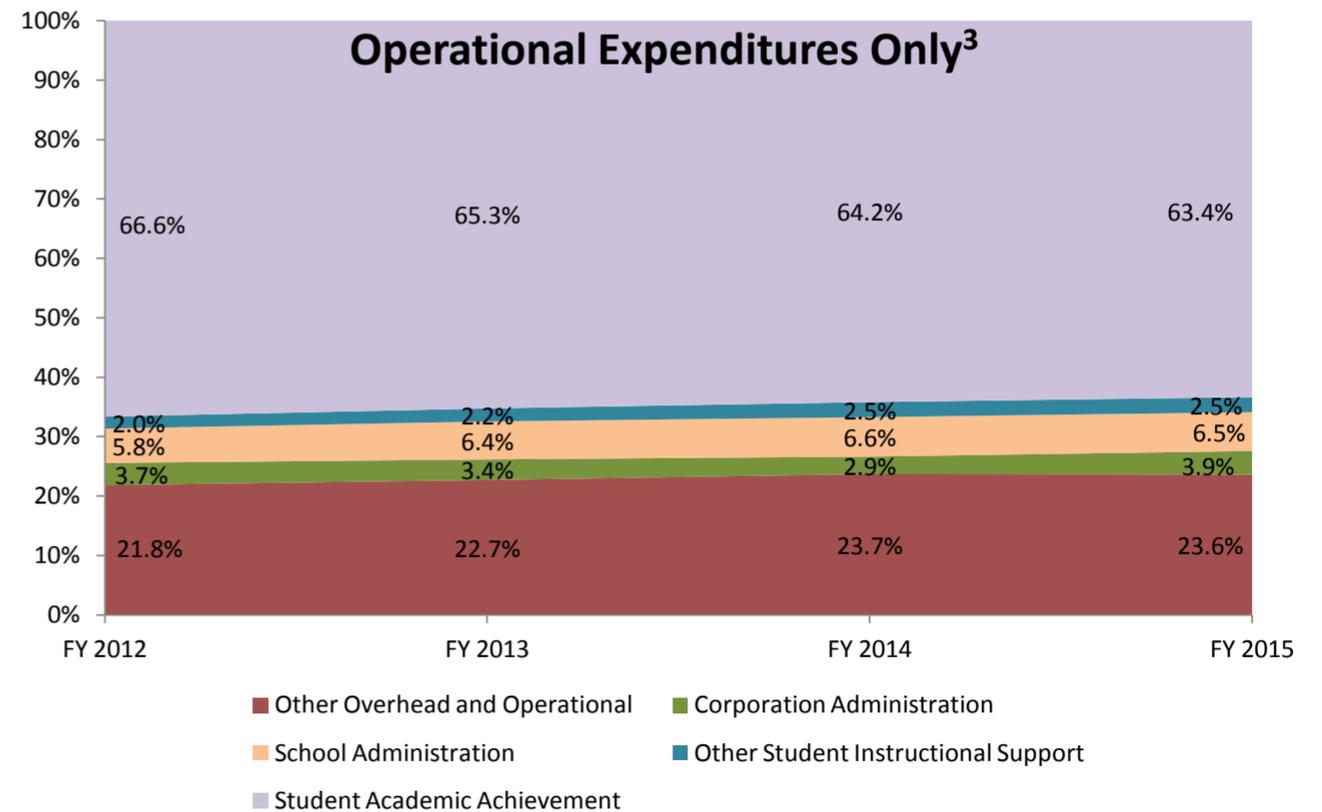
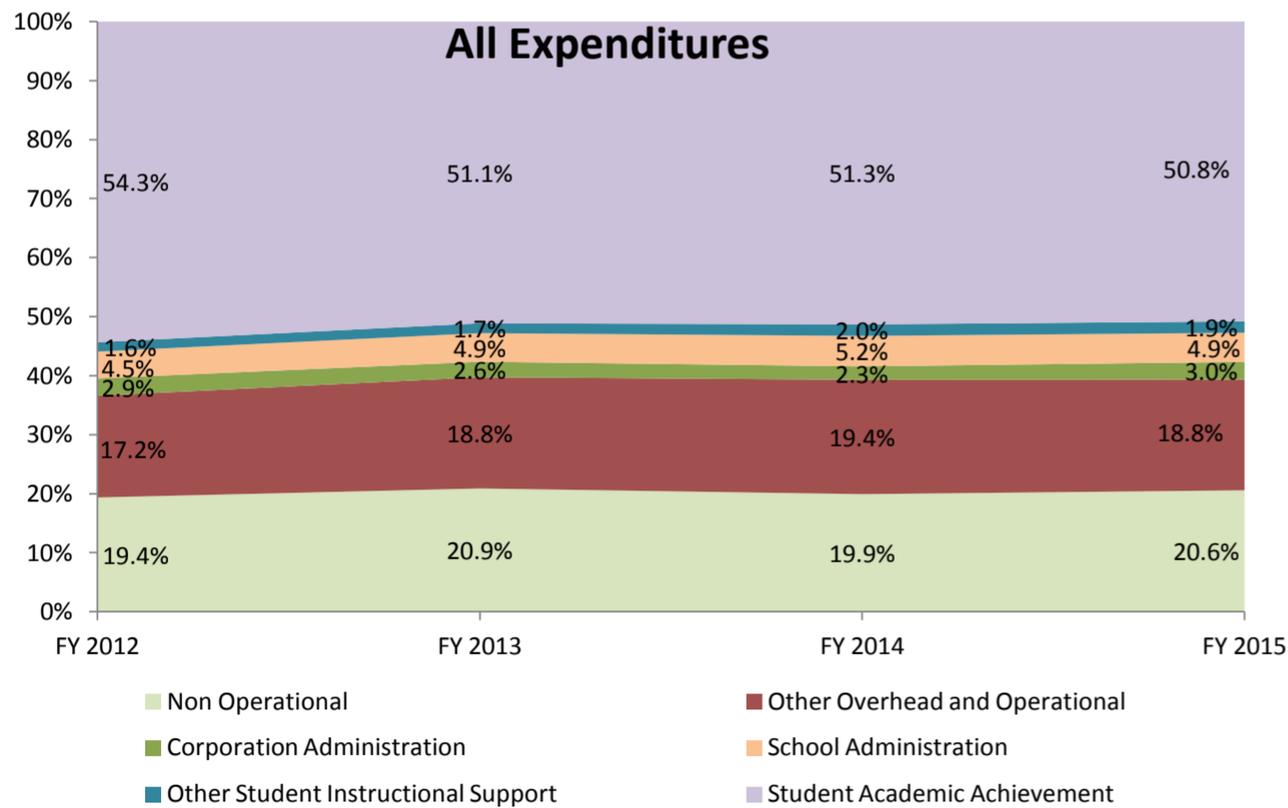


School Corporation Expenditures by Account
Biannual Financial Report Data
Shelbyville Central Schools (7365)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$18,862,554	53.0%	\$20,705,209	46.6%	\$21,590,127	54.3%	\$20,643,046	51.1%	\$19,912,598	51.3%	\$21,137,965	50.8%
Student Instructional Support	\$1,771,385	5.0%	\$2,445,208	5.5%	\$2,430,027	6.1%	\$2,631,798	6.5%	\$2,759,790	7.1%	\$2,854,419	6.9%
Total	\$20,633,939	58.0%	\$23,150,417	52.1%	\$24,020,154	60.5%	\$23,274,844	57.6%	\$22,672,387	58.4%	\$23,992,384	57.7%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$7,090,158	19.9%	\$8,533,610	19.2%	\$8,016,013	20.2%	\$8,667,379	21.5%	\$8,401,556	21.6%	\$9,047,466	21.7%
Non Operational	\$7,851,579	22.1%	\$12,724,594	28.7%	\$7,689,918	19.4%	\$8,433,903	20.9%	\$7,733,418	19.9%	\$8,562,042	20.6%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$14,941,737	42.0%	\$21,258,204	47.9%	\$15,705,932	39.5%	\$17,101,282	42.4%	\$16,134,974	41.6%	\$17,609,508	42.3%

Grand Total	\$35,575,676	\$44,408,621	\$39,726,086	\$40,376,127	\$38,807,361	\$41,601,892
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Shelbyville Central Schools (7365)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$165,725	\$345,633	\$1,147,478	\$1,080,663	552.1%	212.7%	-5.8%
11100	Regular Programs	Elementary	\$5,486,476	\$7,705,240	\$6,499,161	\$6,585,912	20.0%	-14.5%	1.3%
11200	Regular Programs	Middle/Junior High	\$2,579,491	\$3,407,353	\$3,106,769	\$3,117,042	20.8%	-8.5%	0.3%
11300	Regular Programs	High School	\$2,789,399	\$3,617,744	\$3,563,570	\$3,621,312	29.8%	0.1%	1.6%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$46,297	\$116,830	\$203,100	\$208,435	350.2%	78.4%	2.6%
11910	Regular Programs	Other Regular Programs - Competency Testing	\$29,325	\$119	\$114	\$148	-99.5%	24.3%	29.9%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$74,008	\$69,453	\$46,975	\$36,760	-50.3%	-47.1%	-21.7%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$0	\$0	\$894,143	\$920,200	NA	NA	2.9%
12310	Special Programs	Physical Impairment - Orthopedic Impairment	\$0	\$0	\$170,338	\$166,187	NA	NA	-2.4%
12320	Special Programs	Physical Impairment - Multiple Disabilities	\$0	\$0	\$541,916	\$477,653	NA	NA	-11.9%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$0	\$0	\$66,585	\$67,358	NA	NA	1.2%
12350	Special Programs	Physical Impairment - Homebound	\$0	\$0	\$13,073	\$17,312	NA	NA	32.4%
12410	Special Programs	Emotional Disabilities - Full Time	\$0	\$0	\$107,598	\$147,602	NA	NA	37.2%
12510	Special Programs	Culturally Different - Communication Disorders	\$0	\$0	\$368,209	\$353,645	NA	NA	-4.0%
12520	Special Programs	Culturally Different - Compensatory	\$14,835	\$7,296	\$0	\$0	NA	NA	NA
12610	Special Programs	Learning Disability	\$404,082	\$547,673	\$498,394	\$598,137	48.0%	9.2%	20.0%
12710	Special Programs	Equal Opportunity At Risk	\$160,617	\$188,594	\$175,741	\$175,331	9.2%	-7.0%	-0.2%
12810	Special Programs	Special Education Preschool	\$0	\$0	\$395,032	\$412,633	NA	NA	4.5%
12900	Special Programs	Other Special Programs	\$0	\$156,750	\$294,067	\$255,826	NA	63.2%	-13.0%
13600	Adult/Cont. Ed. Programs	Special Interest Programs	\$7,412	\$6,642	\$0	\$6,937	-6.4%	4.4%	NA
13900	Adult/Cont. Ed. Programs	Other Adult/Continuing Ed. Program	\$1,871	\$4,870	\$0	\$0	NA	NA	NA
14300	Summer School Programs	High School	\$47,253	\$22,983	\$6,141	\$7,555	-84.0%	-67.1%	23.0%
16100	Remediation	Remediation Testing	\$105,025	\$115,875	\$0	\$0	NA	NA	NA
17100	Pay. to Other Gov. Units in State	Transfer Tuition	\$6,340	\$8,467	\$6,402	\$0	NA	NA	NA
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$656,809	\$728,532	\$770,024	\$927,704	41.2%	27.3%	20.5%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$2,023,622	\$2,200,830	\$0	\$0	NA	NA	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$47,565	\$26,426	\$87,703	\$124,694	162.2%	371.9%	42.2%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$30,948	\$27,686	\$0	\$0	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$210,945	\$263,449	\$246,323	\$247,256	17.2%	-6.1%	0.4%
22230	Instruction	Library/Media Services - Audiovisual	\$2,530	\$5,173	\$1,970	\$1,728	-31.7%	-66.6%	-12.3%
22360	Instruction	Instruc. Related Tech. - Network Support	\$282,813	\$564,128	\$374,335	\$631,458	123.3%	11.9%	68.7%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$20,673	\$0	\$595	NA	-97.1%	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$306,994	\$546,790	\$327,436	\$660,732	115.2%	20.8%	101.8%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$0	\$287,151	NA	NA	NA
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$673,239	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$16,153,620	\$20,705,209	\$19,912,598	\$21,137,965	30.9%	2.1%	6.2%
Student Instructional Support									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$0	\$0	\$317	\$0	NA	NA	NA
21220	Students	Guidance Services - Counseling Services	\$201,922	\$317,901	\$423,518	\$423,901	109.9%	33.3%	0.1%
21340	Students	Health Services - Nurse Services	\$148,655	\$207,984	\$197,541	\$204,345	37.5%	-1.7%	3.4%
21810	Students	Special Ed. Administration - Service Area Direction	\$0	\$0	\$137,572	\$169,342	NA	NA	23.1%
24100	School Administration	Office of The Principal	\$1,045,546	\$1,888,972	\$1,942,355	\$1,993,268	90.6%	5.5%	2.6%
24900	School Administration	Other Support Services - School Admin.	\$48,790	\$30,352	\$58,487	\$63,563	30.3%	109.4%	8.7%
Student Instructional Support Total			\$1,444,912	\$2,445,208	\$2,759,790	\$2,854,419	97.5%	16.7%	3.4%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$18,380	\$17,138	\$17,730	\$21,440	16.6%	25.1%	20.9%
23120	General Administration	Board of Education - Service Area Assistants	\$108,902	\$118,746	\$12,809	\$6,037	-94.5%	-94.9%	-52.9%
23150	General Administration	Board of Education - Legal Services	\$22,185	\$28,005	\$34,425	\$37,334	68.3%	33.3%	8.5%
23160	General Administration	Board of Education - Promotion Expenses	\$623	\$522	\$0	\$1,405	125.5%	169.0%	NA
23190	General Administration	Board of Education - Other Governing Body Services	\$8,637	\$11,157	\$7,545	\$6,840	-20.8%	-38.7%	-9.3%

School Corporation Expenditures by Account
Biannual Financial Report Data
Shelbyville Central Schools (7365)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
23210 General Administration Executive Administration - Office of The Superintendent	\$310,308	\$470,744	\$572,956	\$641,889	106.9%	36.4%	12.0%				
23220 General Administration Executive Administration - Community Relations	\$2,168	\$1,162	\$551	\$1,932	-10.9%	66.2%	250.9%				
23230 General Administration Executive Administration - Staff Relations and Negotiations	\$0	\$0	\$785	\$1,080	NA	NA	37.7%				
23290 General Administration Executive Administration - Other Executive Admin. Services	\$48	\$900	\$0	\$0	NA	NA	NA				
25110 Central Services Fiscal Services - Office of The Business Manager	\$0	\$64,244	\$170,427	\$194,249	NA	202.4%	14.0%				
25150 Central Services Fiscal Services - Payroll Services	\$39,414	\$52,746	\$62,674	\$71,075	80.3%	34.8%	13.4%				
25180 Central Services Fiscal Services - Property Accounting	\$9,240	\$0	\$0	\$9,900	7.1%	NA	NA				
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$7,973	\$23,199	\$11,228	\$20,304	154.7%	-12.5%	80.8%				
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$102	\$140	\$195	\$374	265.6%	166.6%	91.3%				
25196 Central Services Fiscal Services - Other - Cash Change	\$2,050	\$2,630	\$2,610	\$2,610	27.3%	-0.8%	0.0%				
25199 Central Services Fiscal Services - Other - Other	\$26	\$40	\$0	\$237,664	898100.3%	594059.5%	NA				
25220 Central Services Purch., Warehous., & Dist. Serv. - Purchasing	\$2,475	(\$5,745)	(\$12,687)	(\$10,149)	-510.0%	NA	NA				
25750 Central Services Personnel Services - Health Services	\$3,800	\$4,153	\$0	\$0	NA	NA	NA				
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$2,435,641	\$3,150,901	\$2,632,322	\$2,874,843	18.0%	-8.8%	9.2%				
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$499,511	\$725,639	\$705,028	\$712,763	42.7%	-1.8%	1.1%				
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,130	\$0	\$0	\$0	NA	NA	NA				
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$19,083	\$18,559	\$13,846	\$13,149	-31.1%	-29.1%	-5.0%				
26600 Oper. & Maint. of Plant Serv. Security Services	\$3,444	\$3,504	\$0	\$0	NA	NA	NA				
26700 Oper. & Maint. of Plant Serv. Insurance	\$187,819	\$176,024	\$200,191	\$205,974	9.7%	17.0%	2.9%				
27010 Student Transportation Service Area Direction	\$71,639	\$137,112	\$125,895	\$130,078	81.6%	-5.1%	3.3%				
27100 Student Transportation Vehicle Operation	\$456,828	\$679,024	\$775,771	\$828,373	81.3%	22.0%	6.8%				
27200 Student Transportation Monitoring Services	\$5,522	\$6,796	\$10,686	\$5,476	-0.8%	-19.4%	-48.8%				
27300 Student Transportation Vehicle Servicing and Maintenance	\$77,421	\$120,697	\$171,625	\$150,235	94.0%	24.5%	-12.5%				
27400 Student Transportation Purchase of School Buses	\$87,416	\$142,040	\$320,565	\$331,164	278.8%	133.1%	3.3%				
27500 Student Transportation Insurance on Buses	\$39,827	\$25,529	\$37,816	\$38,639	-3.0%	51.4%	2.2%				
27700 Student Transportation Contracted Transportation Services	\$651,331	\$788,209	\$680,811	\$668,248	2.6%	-15.2%	-1.8%				
27900 Student Transportation Other Student Transportation Services	\$84,872	\$57,602	\$36,227	\$32,778	-61.4%	-43.1%	-9.5%				
31100 Food Services Operations Service Area Direction	\$65,589	\$126,436	\$1,797,483	\$1,803,440	2649.6%	1326.4%	0.3%				
31200 Food Services Operations Food Preparation and Dispensing	\$559,418	\$662,866	\$9,991	\$6,409	-98.9%	-99.0%	-35.9%				
31300 Food Services Operations Food Delivery	\$4,182	\$29,135	\$1,568	\$1,412	-66.2%	-95.2%	-10.0%				
31400 Food Services Operations Food Purchases	\$691,252	\$892,779	\$292	\$160	-100.0%	-100.0%	-45.2%				
31900 Food Services Operations Other Food Services	\$509	\$975	\$192	\$342	-32.9%	-64.9%	78.6%				
Overhead and Operational Total					\$6,478,764	\$8,533,610	\$8,401,556	\$9,047,466	39.6%	6.0%	7.7%
Non Operational											
33100 Community Service Operations Direction of Community Services	\$6,659	\$5,107	\$7,816	\$12,567	88.7%	146.1%	60.8%				
33400 Category not Specified Athletic Coaches	\$364,874	\$493,724	\$423,708	\$445,978	22.2%	-9.7%	5.3%				
41000 Category not Specified Land Acquisition and Development	\$161,777	\$0	\$75,243	\$0	NA	NA	NA				
43000 Category not Specified Professional Services	\$33,060	\$229,402	\$352,057	\$330,148	898.6%	43.9%	-6.2%				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$2,416,044	\$1,967,715	\$397,500	\$1,459,996	-39.6%	-25.8%	267.3%				
45400 Building Acq., Const. and Impr. Sports Facilities	\$28,890	\$12,050	\$21,866	\$18,704	-35.3%	55.2%	-14.5%				
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$89,962	\$116,864	\$136,245	\$135,649	50.8%	16.1%	-0.4%				
46000 Category not Specified Purchase of Moveable Equipment	\$47,363	\$51,484	\$7,628	\$30,916	-34.7%	-40.0%	305.3%				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$259,992	\$586,154	\$359,813	\$281,585	8.3%	-52.0%	-21.7%				
49000 Category not Specified Other Facilities Acq. and Construction	\$225	\$922	\$282	\$122,358	54199.4%	13170.7%	43338.8%				
51100 Principal on Debt Bonds	\$813,388	\$834,983	\$426,413	\$0	NA	NA	NA				
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$53,659	\$3,130	\$34,455	NA	-35.8%	1000.7%				
52100 Interest on Debt Bonds	\$0	\$3,000,000	\$0	\$23,093	NA	-99.2%	NA				
52200 Interest on Debt Temporary Loans	\$49,756	\$196,870	\$0	\$0	NA	NA	NA				
53100 Lease Rental Buildings-Principal	\$3,395,203	\$5,053,286	\$5,520,318	\$5,662,842	66.8%	12.1%	2.6%				
54200 Advancements and Obligations Common School Fund - Principal	\$99,000	\$122,375	\$0	\$0	NA	NA	NA				
59100 Other Debt Services Obligations Registrars Fee	\$0	\$0	\$1,400	\$3,750	NA	NA	167.9%				
Non Operational Total					\$7,766,192	\$12,724,594	\$7,733,418	\$8,562,042	10.2%	-32.7%	10.7%

**School Corporation Expenditures by Account
Biannual Financial Report Data
Shelbyville Central Schools (7365)**

Account				FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
								2006 to 2015	2009 to 2015	2014 to 2015
Prorated by Fund										
26491	NA		PERF - Academic Achievement	\$109,164	\$0	\$0	\$0	NA	NA	NA
26491	NA		PERF - Instructional Support	\$13,349	\$0	\$0	\$0	NA	NA	NA
26491	NA		PERF - Overhead and Operational	\$72,039	\$0	\$0	\$0	NA	NA	NA
26491	NA		PERF - Non Operational	\$3,548	\$0	\$0	\$0	NA	NA	NA
26492	NA		Social Security - Academic Achievement	\$858,903	\$0	\$0	\$0	NA	NA	NA
26492	NA		Social Security - Instructional Support	\$107,696	\$0	\$0	\$0	NA	NA	NA
26492	NA		Social Security - Overhead and Operational	\$225,433	\$0	\$0	\$0	NA	NA	NA
26492	NA		Social Security - Non Operational	\$28,279	\$0	\$0	\$0	NA	NA	NA
26493	NA		Workman's Compensation - Academic Achievement	\$110,449	\$0	\$0	\$0	NA	NA	NA
26493	NA		Workman's Compensation - Instructional Support	\$14,393	\$0	\$0	\$0	NA	NA	NA
26493	NA		Workman's Compensation - Overhead and Operational	\$16,166	\$0	\$0	\$0	NA	NA	NA
26493	NA		Workman's Compensation - Non Operational	\$3,372	\$0	\$0	\$0	NA	NA	NA
26494	NA		Group Insurance - Academic Achievement	\$1,390,974	\$0	\$0	\$0	NA	NA	NA
26494	NA		Group Insurance - Instructional Support	\$178,715	\$0	\$0	\$0	NA	NA	NA
26494	NA		Group Insurance - Overhead and Operational	\$284,505	\$0	\$0	\$0	NA	NA	NA
26494	NA		Group Insurance - Non Operational	\$46,694	\$0	\$0	\$0	NA	NA	NA
26496	NA		Unemployment Compensation - Academic Achievement	\$11,021	\$0	\$0	\$0	NA	NA	NA
26496	NA		Unemployment Compensation - Instructional Support	\$1,436	\$0	\$0	\$0	NA	NA	NA
26496	NA		Unemployment Compensation - Overhead and Operational	\$1,551	\$0	\$0	\$0	NA	NA	NA
26496	NA		Unemployment Compensation - Non Operational	\$397	\$0	\$0	\$0	NA	NA	NA
26498	NA		Severance / Early Retirement Pay - Academic Achievement	\$228,422	\$0	\$0	\$0	NA	NA	NA
26498	NA		Severance / Early Retirement Pay - Instructional Support	\$10,883	\$0	\$0	\$0	NA	NA	NA
26498	NA		Severance / Early Retirement Pay - Overhead and Operational	\$11,699	\$0	\$0	\$0	NA	NA	NA
26498	NA		Severance / Early Retirement Pay - Non Operational	\$3,096	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total				\$3,732,187	\$0	\$0	\$0	NA	NA	NA